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Counsel to the Liquidating Trustee

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

In re:)	
)	Chapter 11
)	
CIRCUIT CITY STORES, INC., <u>et al.</u> ,)	Case No. 08-35653 (KRH)
)	
Debtors.)	
)	Jointly Administered
)	

**ORDER SUSTAINING LIQUIDATING TRUST'S TWENTY-SEVENTH
OMNIBUS OBJECTION TO CLAIMS FILED BY TAXING AUTHORITIES
(REDUCTION OF CERTAIN PARTIALLY INVALID CLAIM;
DISALLOWANCE OF NO LIABILITY,
RESOLVED, AND LATE-FILED CLAIMS)**

THIS MATTER having come before the Court on the *Liquidating Trust's*

Twenty-Seventh Omnibus Objection to Claims Omnibus Objection to Claims Filed by

Taxing Authorities (Reduction of Certain Partially Invalid Claim; Disallowance of No

Liability, Resolved, and Late-Filed Claims) (the “Objection”),¹ which requested, among other things, that the claims specifically identified on Exhibit C through Exhibit F attached to the Objection be reduced or disallowed for those reasons set forth in the Objection; and it appearing that due and proper notice and service of the Objection as set forth therein was good and sufficient and that no other further notice or service of the Objection need be given; and it further appearing that no response was timely filed or properly served by the Claimants being affected by this Order; and it appearing that the relief requested in the Objection is in the best interest of the Liquidating Trust, the Debtors’ estates and creditors and other parties-in-interest; and after due deliberation thereon good and sufficient cause exists for the granting of the relief as set forth herein,

IT IS HEREBY ORDERED ADJUDGED AND DECREED THAT:

1. The Objection is SUSTAINED as provided herein.
2. The Reduced Claim identified on Exhibit A as attached hereto and incorporated herein is forever reduced for all purposes in these bankruptcy cases in the manner stated in Exhibit A.
3. The No Liability Claims identified on Exhibit A as attached hereto and incorporated herein are forever disallowed in their entirety for all purposes in these bankruptcy cases.
4. The Resolved Claims identified on Exhibit A as attached hereto and incorporated herein are forever disallowed in their entirety for all purposes in these bankruptcy cases.

¹ Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Objection.

5. The Late-Filed Claims identified on Exhibit A as attached hereto and incorporated herein are forever disallowed for all purposes in these bankruptcy cases.

6. The Court will conduct a status conference on March 6, 2012 at 2:00 p.m. for Claim Number 523 filed by the Ohio Department of Taxation.

7. The Liquidating Trust's rights to object to any claim including (without limitation) the Claims subject to the Objection, on any grounds that applicable law permits, are not waived and are expressly reserved.

8. The Liquidating Trust shall serve a copy of this Order on the claimants included on the exhibits to this Order on or before five (5) business days from the entry of this Order.

9. This Court shall retain jurisdiction to hear and determine all matters arising from or relating to this Order.

Dated: Richmond, Virginia
January __, 2012

HONORABLE KEVIN R. HUENNEKENS
UNITED STATES BANKRUPTCY JUDGE

WE ASK FOR THIS:

TAVENNER & BERAN, PLC

/s/ Lynn L. Tavenner

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Paula S. Beran (VA Bar No. 34679)
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*Counsel to the Circuit City Stores, Inc.
Liquidating Trust*

CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

/s/ Lynn L. Tavenner

Lynn L. Tavenner

CLAIM AS FILED					CLAIM AS REQUESTED		Objection Exhibit
Date Filed	Claim Number	Claimant Name and Address	Claim Amount (as filed)	Debtor	Proposed Modified Claim	Debtor	
4/4/2011	15223	Alameda County Tax Collector	\$ 1,221.05 (admin)	Circuit City Stores, Inc.	Expunge	Circuit City Stores, Inc.	Exhibit D -- No Liability Exhibit F -- Late
	2001522301	1221 Oak St Rm 131					
		Oakland, CA 94612					
4/4/2011	15224	Alameda County Tax Collector	\$ 3,205.35 (secured)	Circuit City Stores, Inc.	Expunge	Circuit City Stores, Inc.	Exhibit D -- No Liability Exhibit F -- Late
	2001522401	1221 Oak St Rm 131					
		Oakland, CA 94612					
1/10/2011	15203	City of Cincinnati	\$ 2,766.12 (general unsecured)	Circuit City Stores, Inc.	75.00	Circuit City Stores, Inc.	Exhibit C -- Reduce to \$75 on a general unsecured basis
	2001520301	801 Plum St Rm 202					
		Cincinnati, OH 45202					
4/22/2010	15016	CITY OF MORENO VALLEY CITY ATTORNEY	\$ 1,917.94 (general unsecured)	CIRCUIT CITY STORES WEST COAST, INC.	Expunge	CIRCUIT CITY STORES WEST COAST, INC.	Exhibit D -- No Liability
	2001501601	PO Box 88005					
		Moreno Valley, CA 92552-0805					
3/7/2011	15218	Franchise Tax Board	\$ - (priority)	Circuit City Stores, Inc.	Expunge	Circuit City Stores, Inc.	Exhibit D - No Liability
	2001521803	Bankruptcy Section MS A340					
		PO Box 2952					
		Sacramento, CA 95812-2952					

CLAIM AS FILED					CLAIM AS REQUESTED		
Date Filed	Claim Number	Claimant Name and Address	Claim Amount (as filed)	Debtor	Proposed Modified Claim	Debtor	Exhibit
3/7/2011	15218	Franchise Tax Board	\$ - (general unsecured)	Circuit City Stores, Inc.	Expunge	Circuit City Stores, Inc.	Exhibit D -- No Liability
	2001521802	Bankruptcy Section MS A340					
		PO Box 2952					
		Sacramento, CA 95812-2952					
3/7/2011	15218	Franchise Tax Board	\$ - (secured)	Circuit City Stores, Inc.	Expunge	Circuit City Stores, Inc.	Exhibit D -- No Liability
	2001521801	Bankruptcy Section MS A340					
		PO Box 2952					
		Sacramento, CA 95812-2952					
9/30/2011	15255	Kansas Department of Revenue	\$ 23,724.80 (general unsecured)	Circuit City Stores, Inc.	Expunge	Circuit City Stores, Inc.	Exhibit E -- Resolved
	2001525502	Civil Tax Enforcement					
		PO Box 12005					
		Topeka, KS 66612-2005					
9/30/2011	15255	Kansas Department of Revenue	\$ 163,240.59 (priority)	Circuit City Stores, Inc.	Expunge	Circuit City Stores, Inc.	Exhibit E -- Resolved
	2001525501	Civil Tax Enforcement					
		PO Box 12005					
		Topeka, KS 66612-2005					
3/14/2011	15221	Nevada Department of Taxation	\$ 5,719.00 (priority)	Circuit City Stores West Coast, Inc.	Expunge	Circuit City Stores West Coast, Inc.	Exhibit E -- Resolved
	2001522101	Attn Bankruptcy Section					
		555 E Washington Ave No 1300					
		Las Vegas, NV 89101					

CLAIM AS FILED					CLAIM AS REQUESTED		
Date Filed	Claim Number	Claimant Name and Address	Claim Amount (as filed)	Debtor	Proposed Modified Claim	Debtor	Exhibit
9/8/2009	14645	OREGON DEPARTMENT OF REVENUE	\$ - (general unsecured)	CIRCUIT CITY STORES, INC.	Expunge	CIRCUIT CITY STORES, INC.	Exhibit D -- No Liability
	2001464501	955 Center St NE					
		Revenue Building					
		Salem, OR 97301-2555					
12/4/2008	193	SC DEPARTMENT OF REVENUE	\$119,620.51 (general unsecured)	CIRCUIT CITY STORES, INC.	Expunge	CIRCUIT CITY STORES, INC.	Exhibit D -- No Liability
	2000019301	PO Box 12265					
		Columbia, SC 29211					